



PUBLIC UNIVERSITY "UKSHIN HOTI" PRIZREN - Fakulteti Ekonomik

Program - Master in Accounting and Auditing

CURRICULUM - SYLLABUS							
Level of studies	Master	Program	Accounting and Auditing	Academic year	2017/18		
LËNDA		AUDITING AND ASSURANCE SERVES					
Year	I	The status of Subject	O	Kodi	AAS	ECTS kredi	7
Semester	II						
Teaching weeks	15		Teaching hours		30	Lectures	Exercises
						2	1
Teaching Methodology	Interactive lectures, seminar papers, discussions.						
Consultation							
The teacher	Prof. Ass. Dr. Bekim Berisha			e-mail	bekim_@hotmail.com		
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Assistant				e-mail			
				Tel.			

The purpose of the case study	Expected learning outcomes
<p>This course aims to provide students with the principles, concepts and a major methods of carrying out audit and the auditor's opinion on these financial statements.</p>	<p>Upon successful completion of the course, students will develop the skills and will be able to:</p> <ol style="list-style-type: none"> 1. To form their opinion about the audit, type of audit, in order to assess the real situation of the company, 2. To evaluate the effect of information from audit about making decisions from the decision-making bodies, 3. To assess the effects of information from the audit to internal users and external audit reports, 4. To present their opinions on the issues / results of audits performed.
Methodology for the implementation of educational topics:	
Interactive lectures, seminar papers, discussions etc.	

Conditions for realization of educational topics:			
Hall with the possibility of obscuring, computer and projector.			
Method of student assessment (in %)			
	Evaluation in%	Final grade	
Active participation in class	10% participation in the final mark		
Seminar work	30% participation in the final mark		
Exam (more than 60% correct answers)	60% participation in the final mark		
Evaluation of the final grade include four evaluation criteria (attendance - 10%, project - 30%, final exam - 60%) Total 100%		51-60% - grade 6	
		61-70	7
		71-80	8
		81-90	9
		91-100	10
Obligations of the student:			
<i>Lectures</i>		<i>Exercises</i>	
The student must be regular lectures and exercises, the use of all opportunities for learning knowledge, to use literature obliged and wider, to be active and to respect the rules on higher education ethics courtesy and cooperation.		The student must be active in exercises and reflect willingness and knowledge initiatives, ideas and demonstration of knowledge gained in lectures and prepare and present to the class essay, project and actively participates in the critical gaze of the other presenters.	
Student's workload for the subject			
Activity	Classes	Days / Week	Total:
Lectures	3.0	15 week	45.0
Practical work (Internship)	2.0	15 week	30.0
Consultation with teachers	0.7	15 week	10.5
Field work visits	0.5	15 week	7.5
Projects, presentations, etc.	1.0	15 week	15.0
Own study time	2.0	15 week	30.0
Preparation for final exam	1.0	15 week	15.0
Time spent on assessment (tests, exams, etc.)	1.0	15 week	15.0
Note: 1 ECTS credit = 25 hours of commitment, example -if the subject has 5 ECTS credits a student must have 125 hours during the semester commitment.		Total loads:	175 hour

Week	Lectures		Exercises	
1.	Topic	Hour	Topic	Hour
	Introduction to the course, syllabus and presentation of course content	2	Questions for discussion	1

2.	Introduction to auditing and other assurance services	2	Questions for discussion	1
3.	The role of audit in market economy in time of crisis	2	Questions for discussion	1
4.	Professional standards and ethics of auditors	2	Questions for discussion	1
5.	Legal accountability of auditors	2	Questions for discussion	1
6.	Audit planning, customer recognition, assessment and response to risks	2	Questions for discussion	1
7.	Internal Control	2	Questions for discussion	1
8.	Sampling in audit	2	Questions for discussion	1
9.	Analytical procedures	2	Questions for discussion	1
10.	Auditimi i zërave të pasqyrave financiare	2	Questions for discussion	1
11.	The audit of accounts receivable, accounts payable and inventory	2	Questions for discussion	1
12.	The audit of fixed assets and financial investments	2	Questions for discussion	1
13.	Review and Audit Completion	2	Questions for discussion	1

14.	Audit Report	2	Questions for discussion	1
15.	Presentation of seminar papers	2	Presentation of seminar papers	1

LITERATURE				
<ol style="list-style-type: none"> 1. Auditing and Assurance Services, Alvin A. Arens, Randal J. Elder, Mark S. Beasley, 2015, ISBN-13: 978-0133480344 2. Auditing and Assurance Services: A Systematic Approach, William F Messier, 2014, 3. Ligjerata te autorizuar nga nga Prof. Dr. Bekim Berisha 				
NOTE				
<p>During each lecture students will be offered to various film materials (DVDs, and other materials) relating to methods of research, writing essays, thesis design, data collection, analysis, and ethical implications of plagiarism and referencing.</p> <p>During each session will be organized approach and conversation with students.</p>				
Note to the student:				
<p>By the students will required to be regular in the lectures and exercises.</p> <p>The contribution of students during final discussion and together with students will be assessed.</p> <p>It is not allowed to use mobile phones during the testing time.</p>				